AN ACT

ENTITLED, An Act to revise certain provisions regarding the notification procedure for payment of delinquent special assessments.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 9-43-106 be amended to read as follows:

9-43-106. Under Plan Two, the finance officer shall deliver no later than November first to the county auditor of the county in which the property assessed is located, all special assessments remaining unpaid that have become delinquent on or before October first. The finance officer shall certify to the county auditor the original amount of the assessment or installment, the amount of accrued interest of the assessment, the name of the property owner as provided by the director of equalization, the character of the improvement for which the assessment was made, and the legal description of the property. The county auditor shall include the delinquent installment and accrued interest in the following year at the time the real property tax is paid and shall certify the installment and interest, together with the general taxes, to the county treasurer for collection pursuant to the provisions of chapter 10-17.

After delivery of the assessment role to the county auditor, the finance officer shall promptly notify the county auditor of all delinquent installments of assessments paid to the finance officer prior to January first, and the auditor shall cancel the delinquent installment.

An Act to revise certain provisions regarding the notification procedure for payment of delinquent special assessments.

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I certify that the attached Act originated in the

HOUSE as Bill No. 1104

_____
Chief Clerk

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_____
Speaker of the House

Attest:

_____
Chief Clerk

_____
President of the Senate

Attest:

_____
Secretary of the Senate

House Bill No. 1104
File No. ____
Chapter No. _____

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Received at this Executive Office this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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The attached Act is hereby approved this _____ day of _____ , A.D., 20___

_____
Governor

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STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____ , 20___
at _____ o'clock __ M.

_____
Secretary of State

By _____
Asst. Secretary of State